

STATEMENT OF PURPOSE

RS23310

In 2013, Idaho law had required for quite some time that the Tax Commission include in its notices of proposed rulemaking a description of negative fiscal impacts of more than \$10,000 to the general fund and other funds during the fiscal year when a rule was to take effect. House Bill 202 (2013) did not change that requirement, but added the requirement that the Tax Commission include in its proposed rule making notices a description of positive fiscal impacts as well. The purpose of this change was to assure that the public and the Legislature would know if a proposed rule had the effect of raising more than \$10,000 in additional revenue.

At the request of the Tax Commission, House Bill 202 had a two year sunset clause taking effect on June 30, 2015. Now that the Tax Commission has had experience with House Bill 202, it does not object to the removal of the sunset clause, and this bill's sole provision is to repeal it.

FISCAL NOTE

This bill will have no negative fiscal impact to the general fund.

Contact:

Senator Grant Burgoyne
Representative Gary Collins